EXHIBIT A

Name & Address	Amount	Priority	Contingent / Unliquidated / Disputed	Description	Comment
BDO Seidman 1001 Morehead Square Drive Suite 300 Charlotte, NC 28203	\$9,836.15	Administrative		Professional fees	Final payment for completion of 2005 tax work by the Debtors' auditors pursuant to retention authorized by the Bankruptcy Court. Final fee application to be filed by March 26, 2010.
Duncans Transfer & Storage 3171 Highway 111 Cookeville, TN 38506	\$0	Administrative		Document storage fees	\$368 per month incurred on a monthly basis. Fee paid through January 31, 2010.
Foley & Lardner LLP 3000 K Street, N.W. Suite 500 Washington, DD 20007	To be determined	Administrative		Professional fees	Counsel to the Official Committee of Unsecured Creditors pursuant to retention authorized by the Bankruptcy Court. Final fee applications to be filed by March 26, 2010.
Office of the United States Trustee 844 King Street Suite 2207, Lockbox 35 Wilmington, DE 19801	\$1,950.00	Administrative		U.S. Trustee Quarterly Fees	Quarterly fees due for the 4 th quarter 2009 and the first quarter of 2010 prior to conversion.
Pachulski Stang Ziehl & Jones LLP 919 North Market Street 17th Floor P.O. Box 8705 Wilmington, DE 19899-8705 (Courier 19801)	To be determined	Administrative		Professional fees	Debtors' bankruptcy counsel pursuant to retention authorized by the Bankruptcy Court. Final fee applications to be filed by March 26, 2010.

Wilmington, DE 19801	Hercules Plaza 1313 North Market Street	Corroon LLP	Potter Anderson &
		determined	To be
			Administrative
		fees	Professional
	filed by March 26, 2010.	Creditors pursuant to retention authorized by the	Counsel to the Official Committee of Unsecured